



SGD 93/2W - Superannuation guarantee: when calculating the base year annual national payroll for an employer, are all the businesses of an individual or non-incorporated entity treated as separate employers?

 This cover sheet is provided for information only. It does not form part of *SGD 93/2W - Superannuation guarantee: when calculating the base year annual national payroll for an employer, are all the businesses of an individual or non-incorporated entity treated as separate employers?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 October 2003*

Notice of Withdrawal

Superannuation Guarantee Determination

Superannuation guarantee: when calculating the base year annual national payroll for an employer, are all the businesses of an individual or non-incorporated entity treated as separate employers?

Superannuation Guarantee Determination SGD 93/2 is withdrawn with effect from today.

1. SGD 93/2 issued on 11 February 1993. Annual national payroll was a factor in determining the superannuation charge percentage applicable to an employer prior to 1 July 1996. Since 1 July 1996, the concept of annual national payroll has no longer been relevant in determining an employer's charge percentage under the *Superannuation Guarantee (Administration) Act 1992*.
2. From 1 July 1996, the charge percentage has been the same for all employers irrespective of their annual national payroll. There is, therefore, no further need for the Determination.

Commissioner of Taxation

1 October 2003

ATO references

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